

Office of the City Attorney

May 24, 2016

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To the Honorable Council City of Norfolk, Virginia

Re: Tax Overpayment

East Beach Associates, LLC

R-8

Dear Ladies and Gentlemen:

Attached please find an ordinance directing the City Treasurer to issue a refund to East Beach Associates, LLC in the amount of \$9,965.76 based upon the overpayment of its Real Estate Tax, resulting in a refund due of \$9,965.76, plus interest.

Respectfully submitted,

Bernard A. Pishko City Attorney

Recommendation:

Adopt Ordinance

Form and Correctness Approved

By Office of the City Attorney

Contents Approved:

DEPT. Real Estate Assessor

Pursuant to Section 72 of the City Charter, I hereby certify that the money required for this item is in the city treasury to the credit of the fund from which it is drawn and not appropriated for any other purpose.

\$ 99 65, 7 6

1000 105 020 4062 Account

Director of Finance

5/18/16 Date

NORFOLK, VIRGINIA

ORDINANCE No.

AN ORDINANCE DIRECTING THE CITY TREASURER TO ISSUE A REFUND TO EAST BEACH ASSOCIATES, LLC BASED UPON THE OVERPAYMENT OF ITS REAL ESTATE TAX.

WHEREAS the Real Estate Assessor has determined that the real estate tax was erroneously overpaid by East Beach Associates, LLC, and has corrected this assessment in accordance with Virginia Code § 58.1-3981; and

WHEREAS the Real Estate Assessor has certified with the consent of the City Attorney that the aforementioned taxpayer paid all taxes due on the erroneous assessment and is entitled to a refund of excess taxes paid in the amount of \$9,965.76, plus interest, based on the corrected assessment; now, therefore

BE IT ORDAINED by the Council of the City of Norfolk:

Section 1:- That \$9,965.76, plus interest accrued since June 30, 2015 at the rate established by applicable law, is hereby appropriated for a refund to East Beach Associates, LLC.

Section 2:- That the Treasurer of the City of Norfolk is hereby directed to issue a refund to East Beach Associates, LLC in the amount specified above as

soon as practicable upon passage of this ordinance.

Section 3:- That this ordinance shall be in effect from and after its adoption.

Norfolk Office of the Real Estate Assessor Certification and Request for the Refund Of Previously Paid Tax to:

East Beach Associates, LLC at Harbor Walk

May 4, 2016

Overview:

Pursuant to the settlement agreement and mutual release of claims dated 05/04/2016 by and between East Beach Associates, LLC and the City of Norfolk, a refund in the amount of \$9,965.76 is requested.

In compliance with **Norfolk Code § 24-7**, the Real Estate Assessor's files pertaining to this request are available for inspection by the City Attorney.

Fiscal Impact:

This refund reduces Real Estate Tax revenue under section **24-184 of Norfolk City Code**, **1979**, by **\$9,965.76**, plus any interest accrued after June 30, 2015.

Conclusion:

It is recommended that the City Attorney consent to the issuance of the refund and call for City Council to direct the City Treasurer to refund the **Real Estate Tax** overpayment of \$9,965.76, plus interest.

Certification

I,Bill Marchand, Real Estate Assessor for the City of Norfolk, certify that based on the information that the above named company is due a refund in the amount of \$9,965.76 plus interest as specified by <u>Virginia Code §58.1-3981</u> due to the overpayment of <u>Real Estate Tax.</u>	
Bin Sall	5/9/16
Bill Marchand, Real-Estate, Assessor	`Dat∉
Bernard Pishko, City Attorney	5/4/16 Date